

SENIOR CITIZENS AND DISABLED PERSONS REDUCTION FROM LEASEHOLD EXCISE TAX

Filing Deadline: December 31 of the year prior to the year the taxes are due.

1. Claimant's Name Address City, State, Zip 2. Telephone No: () 3. Birthdate: _____	<div style="text-align: center; font-weight: bold;">County Use Only</div> <div style="margin-top: 10px;"> Tax Code _____ Reduction: <input type="checkbox"/> Approved <input type="checkbox"/> Denied Category: 0 - \$18,000 _____ \$18,001 - \$24,000 _____ \$24,001 - \$30,000 _____ </div>
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4. Type of Residence: <input type="checkbox"/> Single family dwelling <input type="checkbox"/> Mobile home <input type="checkbox"/> One unit of a multi-unit dwelling <input type="checkbox"/> Cabin (Check one) 5. Type of Lease: <input type="checkbox"/> Land only <input type="checkbox"/> Land and building (Check one) 6. Is this a USDA Forest Service lease? <input type="checkbox"/> Yes <input type="checkbox"/> No 7. Beginning date of lease: _____ Length of lease: _____ 8. Is your leased property more than one acre? <input type="checkbox"/> Yes <input type="checkbox"/> No 9. Is your leased property improved with more than one residence? <input type="checkbox"/> Yes <input type="checkbox"/> No 10. Lessor of property: _____ Lessor's Registration No.: _____ Address of lessor: _____ _____ _____ 11. Amount of leasehold excise tax paid: \$ _____ <div style="text-align: center;"> <input type="checkbox"/> Annual payment <input type="checkbox"/> Quarterly payment <input type="checkbox"/> Monthly payment </div>	<p style="text-align: center;"><i>Attach a copy of your most recent rental receipt showing the excise tax paid as a separate item.</i></p>
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12. Description of property: Lot Number or property address: _____ or legal description: _____ _____ _____ Parcel No: _____	
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13. All Gross Income of Claimant, Spouse and Co-tenants:

	<u>Deductions</u>
A. Social Security Before Part B Medicare \$ _____	G. Nursing Home Expenses (Non-reimbursed)..... (\$ _____)
B. Pension, Annuities & Retirement Bonds \$ _____	H. In-Home Care Expenses (Non-reimbursed) (\$ _____)
C. Interest & Dividends .. \$ _____	I. Prescription Drugs (Non-reimbursed) (\$ _____)
D. Wages..... \$ _____	
E. Investment Income..... \$ _____	
F. All Other Income \$ _____	
TOTAL Combined Income For (yr) _____ \$ _____ (add A - F and subtract G - I)	

14. I, or each of us (if joint tenants are filing), apply for leasehold excise tax reduction on the property described on this form and certify the following: (please check appropriate box(es))

- ☐ I will be 61 years of age or older on or before December 31 of this year.
- ☐ I am physically disabled and as such, retired from regular gainful employment by reason of such disability.
- ☐ I am a surviving spouse of a person who was approved for this reduction and I am at least 57 years of age.
- ☐ This is my primary residence.

15. Any reduction granted through erroneous information shall be subject to the correct tax being assessed for the current year, plus the previous four years.

I swear under the penalties of perjury that all of the foregoing statements are true.

Assessor or Deputy

Signature of Claimant

Witness

Date

Witness

File Application With Your County Assessor

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.

Instructions For Completing The Senior Citizens And Disabled Persons Reduction In Leasehold Excise Tax Form

A description is given below of some items which may need further explanation.

Filing

This claim for reduction should be filed with the county assessor in the county where the property is located by December 31 in the year prior to the year the taxes are payable. Late applications will be accepted if you were eligible to receive the reduction at the time the application should have been filed.

You must refile an application at least once every four years to continue receiving this reduction. You must refile an application if your income changes to reflect a different reduction category.

Please notify the Department of Revenue, Special Programs Division, PO Box 47464, Olympia WA 98504-7464 when your lease expires or when your income exceeds the limit of your approved tax reduction category.

Primary Residence

This reduction is available to your primary residence and up to one acre of land. It is considered to be your primary residence if you occupy the home at the time of filing and reside in the home for at least six months of each year.

Income

All gross income from all sources of the resident, his or her spouse, and any co-tenants must be reported. Some of the income you report may not be subject to federal income tax, but must be counted as income for purposes of determining your eligibility in this program. Your estimated income for the application year should be reported.

Interest: Interest received on State and Municipal Bonds must be included on this line as well as any other interest and dividends.

Pensions and Annuities: All pensions and annuities must be reported. An annuity is a fixed sum of money received at a regular interval of time and should be reported on this line. Some examples of annuities are: public assistance, disability payments including veterans' disability, and alimony.

Social Security: All social security must be reported.

Depreciation: You may not deduct depreciation as an expense of running a business, on rental property, or any other purpose. Income on IRS schedules that include depreciation as a deduction must be re-figured without the depreciation deduction.

Losses: Losses may not be deducted. If you have a business or a transaction resulting in a loss, you may not deduct the loss from other income to qualify for this reduction in leasehold excise tax.

Retirement: If the resident was retired for two months or more of the preceding year, the income is calculated by multiplying the average monthly income (during the months such person was retired) by twelve.

Death of Spouse: If the spouse of the applicant was deceased for two months or more of the preceding year, the income is calculated by multiplying the average monthly income (after the death of the spouse) by twelve.

Deductions

Nursing Home Expense: Non-reimbursed nursing home expenses incurred by the resident, his or her spouse or co-tenants may be deducted from gross income on line G.

In-Home Care: The non-reimbursed amounts paid for the care or treatment of the resident, his or her spouse or co-tenants in the home may be deducted from gross income on line H. In-home care or assistance means medical treatment or care received in the home; items such as food, oxygen, or meals on wheels, that are part of a necessary or appropriate in-home service; special needs furniture or attendant care and light housekeeping tasks. Payments for in-home care must be reasonable and at a rate comparable to those paid for similar services in the same area. The person providing the care or treatment does not have to be specially licensed. The assessor may request verification of income and deduction amounts.

Prescription Drugs: The non-reimbursed amounts paid for prescription drugs may be deducted from gross income on line I. The drugs must be prescribed by a medical practitioner authorized by law to issue prescriptions.

Co-tenant means a person who resides with an eligible resident and who shares personal financial resources with the eligible resident.

Certification

Eligibility Certification and Declaration: Be sure to read this entire form before signing. The form may be signed by the resident, by his attorney, or any authorized agent of the resident.

NEED HELP? For more information, please call (360) 586-5190.